

STATE TAX COMMISSION
1991 PROPERTY TAX CALENDAR

Note: Section references are as assigned in the Michigan Compiled Laws.

Dec. 31, 1990 Tax day for 1991 assessments and 1991 property taxes. (Section 211.2, Michigan Compiled Laws).

Dec. 31, 1990 Deadline for counties to file 1990 equalization studies for 1991 starting bases with State Tax Commission (STC) for all classifications in all units on Form L-4018.

1991

Feb. 1 Deadline for counties to file with STC amended starting base for sharply declining real estate market by optional, additional single year equalization study. May be originated by assessor or by county equalization department.

Feb. 14 Last day of deferral period for summer tax levies for qualifying taxpayers (211.51). Last day to pay property taxes without the imposition of a late penalty charge equal to three percent of the tax in addition to the tax administration fee, if any.

Feb. 15 STC certifies DNR lands assessed valuations to assessors (211.492).

Feb. 19 Third Mon.in Feb.: Deadline for county equalization director to publish in newspaper the tentative equalization ratios and estimated SEV multipliers (211.34a). (February 18 is a holiday).

Feb. 20 Deadline for taxpayer filing of personal property statement with assessor (211.19)

Feb. 20 STC certifies metallic mineral property assessments to assessor (211.24).

March 1 The STC shall publish the inflation rate before this date (211.34d).

- March 4 First Mon. in March: The assessment roll shall be completed and certified by the assessor (211.24).
- March 5 The assessor shall submit the current assessment roll to the Board of Review (BOR) on the Tuesday following the first Monday in March (211.29).
- March 5 Tues. following first Mon. in March: First meeting of township Board of Review (211.29).
Note: City BOR may vary according to Charter provisions.
- March 11 Second Mon. in March: Second meeting of the township Board of Review.
- April 1 First Mon. in April: Unless the BOR has concluded earlier, last day for BOR protest of assessed value or property classification assigned by Assessor and Board of Review (211.30a). Any protest of assessed valuation must be filed with the Michigan Tax Tribunal before June 30. Any classification appeal must be filed with the State Tax Commission within 30 days after the adjournment of the Board of Review (211.34c)
- Note: By April 3 the Township Supervisor or assessor shall deliver completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the board of review or by April 3 (the Wednesday following the first Monday in April) whichever date occurs first (211.30(4)).
- Note: An assessor shall file Form L-4021 for real property with the County Equalization Department, and Form L-4022 with the County Equalization Department and the State Tax Commission, immediately following adjournment of the board of review. (Administrative Rule: R 209.26(10a,10b))
- April 9 Tues. following second Mon. in April: County Board of Commissioners meets in equalization session (209.5 and 211.34). The clerk of each county files a tabular statement of the county equalization adopted by the County Board of Commissioners on the Form L-4024 prescribed and furnished by the STC, immediately after adoption. County equalization shall be completed and official report (Form L-4024) filed with STC prior to May 6, 1991 (First Monday in May).

- April 15 Third Mon. in April: Equalization director files separate Form L-4023 for each unit in the county with the STC no later than April 15 (211.150).
- Allocation Board meets and receives budgets due this day (211.210).
- May 1 Last day for deferral period for winter (December 1) property tax levies if such deferral for qualified taxpayers was authorized by resolution of the County Board of Commissioners. (211.59).
- May 6 * First Mon. in May: Deadline for assessing officer to file tabulation of the assessed valuation for each classification of property separately equalized with the county equalization director on Form (L-4025) (211.34d(2)).
- May 6 * First Mon. in May: Deadline for filing official County Board of Commissioners report of county equalization (L-4024) with STC (209.3). Appeal from county equalization to Michigan Tax Tribunal must be filed within 30 days after the adoption of the county equalization report by the County Board of Commissioners (205.735).
(MTT)
- May 13 Second Mon. in May: Preliminary State Equalization valuation recommendations presented by Property Tax Division Staff to the State Tax Commission (209.2).
- May 15 Prior to this date, the state must have prepared an annual assessment roll for the state assessed utility property and railroads, and must have determined the average property tax rate (207.9).
- May 20 * Third Mon. in May: County allocation boards must issue preliminary order (211.215). Form L-4028, pertaining to millage reduction fractions, must be completed by County Equalization Director with all information available within each single county. Copy of Form L-4028 is filed with the STC and with the director of the equalization department in each county which shares inter-county taxing jurisdictions.
- May 28 Fourth Mon. in May: State Equalization Proceeding-final State Equalization order is issued by STC. (May 27 is a holiday).

- June 3 First Mon. in June: Deadline for notifying protesting taxpayer in writing of Board of Review action (211.30).
- June 3 * County Equalization Director calculates current year millage reduction fractions including those for inter-county taxing jurisdictions. The completed, verified Form L-4028 IC is filed with the County Treasurer on or before June 3, 1991 (211.34d).
- June 10 Last day for Allocation Board Hearing (not less than 8 or more than 12 days after issuance of preliminary order)(211.215).
- June 10 Allocation Board must issue final order not later than the second Monday in June (211.216).
- June 10 * County Treasurer on or before the second Monday in June certifies state equalized valuation for prior year and current year and the current year's additions and losses and the current year's millage reduction fraction for each unit of local government.
- (MTT) Appeal from millage allocation to the Michigan Tax Tribunal must be filed within thirty days after issuance of the final order (205.735).
- July 1 (MTT) Deadline for assessment petition to the MTT (205.735). Residential property and small claims division appeal petitions are considered filed if mailed first class and postmarked on or before June 30. Otherwise appeals sent by certified mail on or before June 30 are timely filed (June 30 is on Sunday).
- July 1 Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a charter provision with a different due date.)
- July 16 Tue. following the Third Monday in July: (211.53b) Special meeting of July BOR may be convened by assessing officer to correct a mutual mistake of fact or clerical error.

Sept. 16 Last day for qualified property taxpayer to apply to local unit treasurer for deferral of payment of summer tax (211.51).

Sept. 30 Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property (211.36).

- * Financial officer of each unit of local government computes tax rates in accordance with Section 211.34d and 211.34 M.C.L. and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution on Form L-4029.

October Apportionment session of County Board of Commissioners (C. B. of C). Board examines certificates, directs spread of taxes in terms of millage rates to be spread on State Equalized Valuations. Submit L-4029s to STC with apportionment report.

County prosecutor is obligated by statute to furnish legal advice promptly regarding apportionment. (211.37)

October * County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and Sections 211.34d, and 211.34(1). Board also receives certifications that truth in taxation hearings have been held if required (211.24e).

Supervisor prepares a roll indicating property taxes to be levied and annexes the required warrant. The copy of the roll with the warrant annexed is known as the "tax roll" (211.42).

Oct. 17 The assessor reports status of Act 198 of 1974, Industrial Facility Tax property, to STC (207.567). The assessor or governmental unit reports status of Act 255 of 1978, Commercial Facility Tax property, to STC (207.666).

- Dec. 2 Taxes due and payable to local unit treasurer are lien on real property. Tax levy reports from assessors to STC are due. County Apportionment Report to STC is due (211.40) (211.41) (211.43) (207.12)(December 1 is on a Sunday).
- Dec. 10 Tues. following the Second Mon. in Dec: (211.53b). Special Board of Review meeting may be convened by assessing officer to correct a mutual mistake of fact or a clerical error.
- MTT Note: Appeal to Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest (205.735). (Limited to arithmetic errors).
- Dec 31 Tax day for 1992 property taxes (211.2). Due date for filing of county equalization department studies made during 1991 with the STC. These studies are used for 1992 revised bases.

*Requirements caused by Section 31 of Article 9 of State Constitution and by Sections 211.34d and 211.34(1) MCL.